

Tire Fee

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on

certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

Month	2005	2004	2003
January	\$368,246	\$357,807	\$329,500
February	\$109,949	\$106,346	\$108,654
March	\$89,470	\$308,241	\$88,584
April	\$170,692	-\$36,831	\$164,278
May	\$118,368	\$112,450	\$109,036
June	\$115,547	\$108,300	\$108,444
July	\$209,510	\$196,538	\$187,059
August	\$120,824	\$126,112	\$124,711
September	\$139,969	\$124,768	\$130,635
October	\$207,026	\$206,238	\$207,153
November	\$116,058	\$132,028	\$130,091
December	\$121,995	\$129,823	\$116,383
Total	\$1,887,654	\$1,871,820	\$1,804,528

Waste Reduction and Recycling Fee

An annual fee of \$25 applies to Nebraska business locations with taxable retail sales of tangible personal property in excess of \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

Month	2005	2004	2003	2002
January	\$2,076	\$1,988	\$1,774	\$2,330
February	\$1,126	\$946	\$520	\$8,339
March	\$700	\$543	\$275	\$198
April	\$719	\$556	\$450	\$534
May	\$306	\$224	\$239	\$140
June	\$168	\$400	\$563	\$186
July	\$3,201	\$4,096	\$2,327	\$1,506
August	\$107	-\$132	\$2,439	\$78
September	\$464,267	\$464,939	\$437,470	\$423,333
October	\$35,660	\$12,508	\$7,672	\$10,864
November	\$3,925	\$3,412	\$3,653	\$3,159
December	\$1,734	\$6,046	\$2,055	\$4,008
Total	\$513,989	\$495,526	\$459,437	\$454,675

Documentary Stamp Tax

Before July 1, 2005, deeds were taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof. After July 1, 2005, the rate changed to \$2.25 per \$1,000. The tax is collected by the County Register of Deeds and remitted to the Department of Revenue. Prior to July 1, 2005, counties retained 50¢ from each \$1.75 of tax collected. Twenty-five cents of the remaining \$1.25 was credited to the Homeless Shelter Assistance Trust

Fund and \$1.00 was credited to the Affordable Housing Trust Fund. After July 1, 2005, counties retain 50¢ from each \$2.25 collected. Twenty-five cents of the remaining \$1.75 is credited to the Homeless Shelter Assistance Trust Fund, \$1.20 is credited to the Affordable Housing Trust Fund, and 30¢ is credited to the Behavioral Health Services Fund.